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just the extent of the powers of municipalities in matters of taxation or of just the scope of the term "general" as applied to property taxes in tables 1, 30, and 31 of Mr. Upson's study. A comparison between the tables makes it clear that it does not include the tax for school purposes; but does it include the taxes for other purposes mentioned on page 13? In table 1, which apparently refers to all property taxes, the percentages in the first column are calculated on the basis of the tax for general purposes only.

Errors due to carelessness are also evident; for example, in table 2 of Mr. Upson's study the total for Alton is not the correct sum of the separate items. In Mr. Moore's study there are either misprints or errors of arithmetic on pages 61 and 92. The reference at the bottom of page 60 to the report of the Bureau of Labor Statistics in 1894 should be to page 40 instead of page 32, and the year mentioned at the top of page 61 should be 1894 instead of 1893.

HENRY B. GARDNER.

NEW BOOKS

AMILHAT, L. *Les taxes foncières anglaises de la loi des finances de 1909-1910.* (Toulouse: Rivière. 1914. Pp. 425. 10 fr.)

ARDUINO, A. E. *Elementi di scienza delle finanze e diritto finanziario.* (Brescia: Vannini. 1914. Pp. 444. 4 l.)

BARON, A. *Le ministère des finances, organisation et attributions.* (Paris: Rouston. 1914. 5 fr.)

BATTISTELLA, C. *Il concetto di reddito in economia, in finanza e nel diritto finanziario.* (Rovigo: Tip. Soc. 1913. Pp. 112. 3.50 l.)

BOEGLER, A. *Die finanziellen Ergebnisse der bayrischen Post- und Telegraphenverwaltung.* (Leipzig: Deichert. 1913.)

BORGATTA, G. *Contributo critico alla teoria finanziaria: nota I.* (Torino: V. Bona. 1913. Pp. 95.)

BUFI, A. *Il monopolio dei sali e dei tabacchi in Italia.* (Rome: G. Bertero. 1913. Pp. xx, 220. 4 l.)

DAMASCHKE, A. *Reichs-Finanzreform und Bodenreform.* (Berlin: Buchh. Bodenreform. 1913. Pp. 46. 0.80 M.)

DEAN, C. R. *The substance of the federal income tax law of 1913, with annotations.* (Washington: Crane Co. 1913. Pp. 22. 25c.)

DEVELLE and HAYEM, editors. *Deuxième congrès international de la réglementation douanière (18 novembre 1913).* (Paris: Revue du Commerce, de l'Industrie et de la Banque. 1914. Pp. 228.)

DRION DU CHAPOIS, F. *Les finances et la comptabilité communale en Belgique.* (Heyst-sur-mer: Alfred Pytgat. 1913. Pp. vii, 130. 10 fr.)

EINAUDI, L. *Lezioni di scienza delle finanze, raccolte e pubblicate a cura dell' dott. Achille Necco.* Vol. II. (Torino: E. Bonno. 1913. Pp. 171-316. 8 l.)

ESMONIN, E. *La taille en Normandie au temps de Colbert (1661-1683).* (Paris: Hachette. 1913. Pp. xxxi, 552.)
To be reviewed.

FALLON, V. *Les plus-values et l'impôt.* (Paris: Rousseau. 1914. 6 fr.)

GIRETTI, E. *I trivellatori della nazione.* (Rome: Libreria Politica Moderna. 1913. 1 fr.)
Reviewed in *The Economist*, Dec. 20, 1913.

GRANT, A. H. *A list of defunct municipal lighting plants.* Ninth edition, enlarged. (New York: Munic. Ownership Pub. 1913. Pp. 62. 50c.)

VON HECKEL, M. *Lehrbuch der Finanzwissenschaft.* Vols. I, II. (Leipzig: Hirschfeld. 1914. 10 M.; 12 M.)

HARZENDORF, F. *Die Einkommensteuer in England.* (Tübingen: H. Laupp. 1914. Pp. vi, 202. 6 M.)

KAEDING, E. *Beiträge zur preussischen Finanzpolitik in den Rheinlanden während der Jahre 1815-1840. Studien zur rheinischen Geschichte*, 8. (Bonn: Marcus & Weber. 1913. Pp. xii, 153. 3.80 M.)

KATZENELSOHN, P. *Zur Entwicklungsgeschichte der Finanzen Russlands.* Vol. I. 1560-1796. (Berlin: Ebering. 1913. Pp. 120.)

LA LUMIA, I. *I depositi bancari.* (Torino: Un. Tip. Edit. Torin. 1913. Pp. viii, 302. 6 l.)

LISSNER, J. *Die Zukunft der Verbrauchssteuern in Deutschland. Finanzwirtschaftliche Zeitfragen*, 9. (Stuttgart: Enke. 1914. Pp. 56. 2 M.)

LOHMANN, W. *Die besonderen direkten Gemeindesteuern in Preussen.* (Jena: Fischer. 1913.)

NEWMAN, W. B. *Key to cotton schedule U. S. tariff.* (New York: Economy Press. 1913. \$2.50.)

NICHOLS, P. *Taxation in Massachusetts.* (Boston: Financial Pub. Co. 1913. Pp. 826. \$6.)

PATTERSON, S. H. *How to comply with the income tax law relating particularly to tax on interest.* (New York: Trust Co. Mag. 1913. Pp. 25. 50c.)

PERRIN, J. W. *History of the Cleveland sinking fund of 1862.* (Cleveland, O.: Arthur H. Clark Co. 1913. Pp. 68. \$2.50.)

PORRI, V. *Le finanze delle province austriache.* (Piacenza: Fratelli Bernardi. 1913. Pp. 84.)

RICH, W. W. *Handbook of the United States tariff.* (New York: Vandegrift. 1913. Pp. xiv, 986. \$8.)

RICHTER, F. *Das Recht der Gebühren—nach dem preussischen Kommunalabgabengesetz.* (Berlin-Wilmersdorf: Rothschild. 1913. Pp. vii, 148. 3.20 M.)

SEARS, J. H. *Federal income tax service.* (Detroit, Mich.: Counselors Pub. Co. 1913. Pp. 358. \$4.)

SILVERS, E. B. *Single tax a fallacy.* (Kansas City, Mo.: Convention Pub. Co. 1913. 50c.)

SNELLING, W. E. *Income tax practice.* (London: Pitman. 1914. 7s. 6d.)

STAUB, W. A. *Income tax guide.* (New York: Lybrand, Ross Bros. & Montgomery. 1913. Pp. 64. 50c.)

STRAHL, F. *Der Streit um die Wehrsteuer.* (Stuttgart: Enke. 1913. Pp. 175. 6 M.)

SZOMBATHY, O. *Die neue Einkommensteuer.* (Vienna: Manz. 1914. Pp. viii, 144. 1.30 M.)

TANGORRA, V. *Contributo alla teoria delle tasse: principii fondmentali della dottrina.* (Pisa: Stab. Tipog. Toscano. 1913. Pp. 102.)

TOURNON, M. E. and others. *La situation financière de la France.* (Paris: Comité Central d'Etudes et de Défense Fiscale, 21 Rue Croix-des-Petits-Champs. 1914.)

TREUHERZ, W. *Die zollpolitische Assimilationsgesetzgebung Frankreichs.* (Jena: Fischer. 1914.)

VERINDER, F. *Land, industry and taxation.* The people's books, 121. (New York: Dodge Pub. Co. 1914. Pp. 94. 25c.)

VOUTERS, H. *La couverture financière des dépenses militaires allemandes.* (Paris: Giard & Brière. 1913. 2.75 fr.)

WEISSENBORN, H. *Was ist die einmalige Vermögenssteuer?* (Berlin: Verlagsanstalt "Politik." 1913. 0.80 M.)

WHITTAKER, T. P. *The ownership, tenure, and taxation of land.* (New York: Macmillan. 1914. 12s.)
(To be reviewed.)

WRIGHT, R. S. and HOBHOUSE, H. *An outline of local government and local taxation in England and Wales, excluding London.* Fourth edition, revised and brought down to date. (London: Sweet & Maxwell. 1914. 6s. 4d.)

Customs tariff act, October 3, 1913, with alphabetical schedule and administrative provisions, Cuban reciprocity treaty, pure food act of March 3, 1903, list of parcel post countries. (New York: National Assoc. Customs Brokers. 1913. Pp. 649.)

Graduated income taxes in foreign states. Reports of H.M. representatives abroad. (London: Wyman. 1914. 1s. 7d.)

United States internal revenue regulations (supplemental) relative to deduction of federal income tax at the source; Treasury decisions issued Dec. 4, 1913, to Dec. 16, 1913. (New York: Bankers' Trust Co. 1913. Pp. 29. Gratis.)

Projet de budget de l'exercice 1914, ville de Paris (Forme nouvelle). (Paris: Paul Dupont. 1914. Pp. iv, 454.)

La réforme du tarif douanier des états de l'Europe centrale et la défense des intérêts français. (Paris: Fédération des Industriels et des Commerçants Française. 1914.)

Population and Migration

NEW BOOKS

BRAWLEY, B. G. *A short history of the American negro.* (New York: Macmillan. 1913. Pp. xvi, 247. \$1.25.)

DAUZAT, A. *L'expansion italienne. L'émigration. La conquête de Tripoli. La régénération intérieure. Politique orientale. France et Italie.* (Paris: Fasquelle. 1914. 3.50 fr.)

KOEPPPE, H. *Säuglingssterblichkeit und Geburtenziffer.* (Vienne: Hölder. 1913. Pp. iii, 74. 2 M.)

LUNDBORG, H. *Medizinisch-biologische Forschungen innerhalb eines 2232 köpfigen Bauerngeschlechtes in Schweden (Provinz Blekinge).* (Upsala: Dr. H. Lundborg, University of Upsala. 1914.)

MARTIN, A. E. *Our negro population.* (Kansas City, Mo.: Franklin Hudson Pub. Co. 1913. Pp. 189, illus. \$1.25.)

This is the sort of study that should be made in any community where the negro population is large and where the people are beginning to awaken to a consciousness of the short-comings of their local culture. Mr. Martin, a teacher in one of the Kansas City high schools, has made a survey of the Kansas City negro's general economic condition, his income and expenditure, his success or non-success in business, his housing, health, and morals, crime tendencies, societies, education, and religious life. The chief question one would raise relates to the value of calculations of income and expenditure based on the sort of information any one would be able to get from the average negro family anywhere. But the author himself recognizes this defect in his method. The value of such a local monograph depends on the way we look at it. For the general reader it is likely to be simply so much sociological gossip—and that all the more because the author does not give us a summary of his own impressions and conclusions. For the people of Kansas City such a study should be a suggestive stimulus to a program of reform in housing conditions and various other matters. To the student of the race question, or of standards of living, or of eugenics, such a study